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STATE BOARD OF EQUALIZATION

September 29, 1964

R--- C--- Company  
P. O. Box XXX  
--- ---, California

F-69808

Attention: Mr. D--- F. R---

Gentlemen:

This is with regard to the preliminary hearing regarding the tax treatment of cattle feed trough and watering trough units sold by your firm.

We have concluded that the units are materials and result in improvements to realty when installed by your firm. Accordingly, we are recommending that a Redetermination be made which will exclude from the measure of tax receipts representing labor for installing the feed and water troughs.

Very truly yours,

Robert H. Anderson  
Associate Tax Counsel

RHA:spg

cc: --- --- – District Administrator

Attached are two copies of the report of hearing officer dated September 16, 1964, which has been approved. This hearing was held in --- --- on September 1, 1964.